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ATTORNEYS FOR DAN SIMMONS

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

IN RE:	§	
	§	CASE NO. 18-43569-MXM-11
HMSW CPA, P.L.L.C.	§	ADMINISTRATIVELY CONSOLIDATED
KSW CPA, P.C.	§	CHAPTER 11 CASES
DEBTORS,	§	

WITHDRAWAL OF OBJECTION (DAN SIMMONS)

TO THE HONORABLE JUDGE MARK X. MULLIN, U.S. BANKRUPTCY JUDGE:

COMES NOW Dan Simmons and files this his withdrawal of Objection to Motion for Final Decree (Dkt. No. 141), in connection with the Motion for Final Decree Closing Case (Dkt. No. 140), and as such, would respectfully show the Court the following:

1. At the time the objection was lodged, HMSW CPA, P.L.L.C. ("HMSW") was delinquent in its reporting to this Court and it had not performed under the terms of the plan.
2. As was argued by Dan Simmons in connection with the plan confirmation hearing, the plan was an attempt for Richard Wylie ("Wylie") to avoid the fraud judgment against him and to migrate the clients of HMSW to an entity controlled by Wylie.
3. Wylie has completed the migration of clients to the new entity with no compensation to the general unsecured creditors of HMSW.
4. Dan Simmons is willing to withdraw the objection to the motion to close case.

WHEREFORE, PREMISES CONSIDERED, Dan Simmons does withdraw without prejudice this objection to motion to close case.

Respectfully submitted,

By: /s/Mark J. Petrocchi
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that on the 11th day of May 2020, he caused a true and correct copy of the document to be served upon those parties registered on the ECF noticing system of the Court.

/s/Mark J. Petrocchi
Mark J. Petrocchi